

Armandyasika Wieryadi Jaya Putra
Student ID Number 13/350011/EK/19561
Accounting Department, Universitas Gadjah Mada
armandyasika.wieryadijaya.p@mail.ugm.ac.id
Thesis Supervisor: Zuni Barokah, S.E., M.Comm., Ph.D., CA.

ABSTRACT

This study aims to address the association of ethics education, academic performance, and ethical climates towards moral judgment of accounting students, as well as the moderating effect of moral identity and institutional identity towards the associations between ethical climates and moral judgment. This study used non probability samplings subjected to two sample group of students who already took Business Ethics course and those who haven't. Methods used to analyze the data collected is using Hierarchical Multiple Regression Analysis.

The result of this study has shown that there is a significant positive association between ethics education, which prepared in the Faculty, towards moral judgment and between ethical climates and moral judgment. Another results shown that academic performance, measured using GPA, indicates no positive associations towards moral judgment of accounting students. For results of moderation of moral identity and institutional identity towards the association between ethical climate and moral judgment, has indicated that there is no significant moderating effects to the association.

Keyword: Ethics Education, Academic Performance, Ethical Climate, Moral Identity, Institutional Identity, Moral Judgment

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INTISARI

Penelitian ini bertujuan untuk Penelitan ini bertujuan untuk membahas asosiasi pendidikan etika, performa akademik, dan iklim etika terhadap penilaian moral siswa akuntansi, serta efek moderasi identitas moral dan identitas institusional terhadap asosiasi antara iklim etika dan penilaian moral. Penelitian ini menggunakan sampel non probabilitas terhadap dua kelompok sampel mahasiswa yang sudah mengambil mata kuliah Etika Bisnis dan yang belum. Metode yang digunakan untuk menganalisis data yang telah dikumpulkan adalah Analisa Regresi Hierarkis Berganda.

Hasil penelitian ini menunjukkan bahwa ada hubungan positif yang signifikan antara pendidikan etika, yang dipersiapkan di Fakultas, dengan penilaian moral, serta antara iklim etika dan penilaian moral. Hasil lain menunjukkan bahwa performa akademik, diukur dengan menggunakan IPK, menunjukkan tidak ada hubungan positif yang signifikan terhadap penilaian moral mahasiswa akuntansi. Untuk hasil moderasi identitas moral dan identitas institusi terhadap asosiasi iklim etika dan penilaian moral, telah mengindikasikan bahwa tidak ada efek moderasi yang signifikan terhadap asosiasi.

Kata Kunci: Pendidikan Etika, Performa Akademik, Iklim Etika, Identitas Moral, Identitas Institusi, Penilaian Moral